

**THE DALAI LAMA CENTRE
FOR COMPASSION**

A Company Limited by Guarantee

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2021

**Registered Charity Number: 1164491
Company Number: 9353205**

Edwards & Keeping

CHARTERED ACCOUNTANTS

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THE DALAI LAMA CENTRE FOR COMPASSION
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees who are Directors of the charity for the purposes of company law, have pleasure in presenting their report and the unaudited statements of The Dalai Lama Centre for Compassion (The DLCC), a company limited by guarantee and registered charity, for the year ended 31 December 2021.

Reference and administrative information

Registered charity name	The Dalai Lama Centre for Compassion
Charity number	1164491
Company registration number	9353205
Registered and administrative office	33 St Giles Oxford OX1 3LD www.dlccoxford.org
Bankers	Royal Bank of Scotland 1 Spinningfields Square Manchester
Independent Examiners	Edwards & Keeping Unity Chambers 34 High East Street Dorchester DT1 1HA

Directors

The Directors during the year ended 31 December 2021 and since the year end, were as follows:

Miss Isabelle Sarah White
Viscount Luke Timothy Charles Hinchingsbrooke
Mr Alexander Norman

The Directors of the charitable company (the charity) are its trustees for the purpose of charity law.

Key management personnel:

Although the Trustees control and manage the administration of a charity, the day to day management of its activities is delegated to the following individual.

Mr James Slattery (Executive Director)

THE DALAI LAMA CENTRE FOR COMPASSION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Objects and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

The DLCC is a registered charity and a company limited by guarantee governed by its Objects and Articles of Association. The DLCC registered with the Charity Commission on 20 November 2015. The DLCC is governed by the Objects and Articles of Association and is managed by a Board of Directors. The Directors are charity trustees as defined by Section 177 of the Charities Act 2011.

Trustees are elected for three years by the Members or co-opted by the Trustees. A third of the Trustees must retire each AGM, but may stand for re-election. The Trustees meet quarterly each year.

Objectives and Activities

The objectives of the Charity are to promote moral and spiritual improvement by advancing individuals and society's understanding of compassion and related values such as empathy, forbearance, dignity and integrity by:

- (a) research into compassion and related values and their role in human affairs
- (b) fostering debate about compassion and related values
- (c) education about compassion and related values

The Dalai Lama Centre for Compassion's education project Compassion Matters has had over 15,000 learners between the launch of the project in 2018 and the end of 2021. Last year saw great success, with the participant numbers growing by more than 100%. Feedback from users has told us this is partly due to the lessening of the impact of Covid-19 on schools and the project seeking partnerships with clusters of schools and other educational organisations. The project has developed 38 hours of learning resources that have been used by more than 200 teachers, with over 3000 hours of compassion and ethics lessons taking place in 2021. Partnerships continue to be a critical part of the success of Compassion Matters offering effective ways of engaging with educators, raising the profile of the project and reaching new learners. The charity was delighted to partner with a variety of organisations, including Kinder Leeds, IntoUniversity, Kindfest and Clear Sky to bring our project to a wider range of educators and learners.

Other successes in 2021 include developing and delivering our educator compassion toolkit (<https://compassion-matters.org/educatortoolkit/>). The educator's toolkit contains resources for teachers to deepen their knowledge of Compassion Matters, increase the quality of the implementation of the project in schools, and support educators' wellbeing. Users of the educator toolkit can work through each resource one by one or pick the individual resource which is the most helpful at the time. The Dalai Lama Centre has developed these with the support of our friends and partners with special thanks to SEE Learning, Thupten Jinpa and The Sir Halley Stewart Trust.

While income generated in 2021 was below the level of 2020 due to the challenge of fundraising during the pandemic, the sources of income were more diverse, providing a more robust base for future fundraising. The Trustees are pleased that the charity has now diversified its sources of funding, and has been able to maintain six months of reserves, in line with its reserves policy. Previously, most of the charity's income had come from a small number of sources. Due to the impact of Covid 19, these sources, in particular the funding from trusts and foundations, became increasingly competitive and challenging to secure. In 2021 the trustees sought to diversify the charity's future income by launching a number of different initiatives, including a Compassion Circle (<https://compassion-matters.org/compassioncircle/>). The Compassion Circle successfully generated regular donations from a wide range of individual donors to support the charity's education work. The charity was also delighted to receive another year of funding from Garfield Weston. In addition, we are grateful to receive support from several new charitable trusts, including the Syder Foundation, Matthew Wrightson Charitable Trust, Chapman Charitable Trust, Doris Field Charitable Trust and Sir Halley Stewart Trust. Trustees are optimistic that the project has a healthy model for future funding with a broader range of income.

The Trustees met four times during the financial year 2021 to review strategy, financials (including the reserves policy), safeguarding, GDPR. The trustees also regularly reviewed the charity's risks register. The procedures and mitigations are considered robust and appropriate to meet any unforeseen circumstances that may arise.

**THE DALAI LAMA CENTRE FOR COMPASSION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Reserves Policy

The Trustees are satisfied that there will continue to be sufficient reserves at the end of the current financial year (2021).

Statement of Directors' responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period, in preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will remain in operation

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Directors are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- each Director has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006.

Approved by the DLCC and signed on its behalf by:



Name:Kirstire Papworth.....

Position:Chair of Trustees.....

Date06/09/2022.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DALAI LAMA CENTRE FOR COMPASSION

I report to the charity trustees on my examination of the accounts for The Dalai Lama Centre for Compassion (DLCC) for the year ended 31 December 2021, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity's trustees (who are also the Directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act or
2. the accounts do not accord with those accounting records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Name of principal:	Kate Hobbs FCA
Name of firm:	Edwards & Keeping
Relevant professional body:	Institute of Chartered Accountants in England and Wales
Address:	Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

THE DALAI LAMA CENTRE FOR COMPASSION
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income and endowments from:					
Donations and legacies	3	49,940	1,000	50,940	63,240
Interest		1		1	11
Total income and endowments		<u>49,941</u>	<u>1,000</u>	<u>50,941</u>	<u>63,251</u>
Expenditure on:					
Raising funds	4	11,821	-	11,821	11,258
Charitable activities	4	38,897	-	38,897	38,084
Total expenditure		<u>50,718</u>	<u>-</u>	<u>50,718</u>	<u>49,342</u>
Net (expenditure)/ income		(777)	1,000	223	13,909
Transfers between funds		9,413	(9,413)	-	-
Net movements in funds		<u>8,636</u>	<u>(8,413)</u>	<u>223</u>	<u>13,909</u>
Total funds brought forward		42,598	9,413	52,011	38,102
Total funds carried forward		<u>51,234</u>	<u>1,000</u>	<u>52,234</u>	<u>52,011</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE DALAI LAMA CENTRE FOR COMPASSION
BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	£	2021 Total £	2020 Total £
Fixed assets				
Office equipment	9		-	-
Current assets				
Debtors	10	-		-
Cash in hand and at bank		55,742		55,324
		<u>55,742</u>		<u>55,324</u>
Creditors: amounts falling due within one year	11	(3,508)		(3,313)
Net current assets			52,234	52,011
Total assets less current liabilities			<u>52,234</u>	<u>52,011</u>
Total net assets			<u>52,234</u>	<u>52,011</u>
Funds of the charity				
Unrestricted funds	12		51,234	42,598
Restricted funds	12		1,000	9,413
Total funds			<u>52,234</u>	<u>52,011</u>

The notes on pages 5 to 10 form part of these financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Trustees' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006;
- the trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board on05/07/2022.....

Name:Kirstie Papworth.....

Position:Chair of Trustees.....

Registered Charity Number : 1164491
Company Number : 9353205

THE DALAI LAMA CENTRE FOR COMPASSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (CRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Accounts have been prepared on the accruals basis. The Dalai Lama Centre for Compassion meets the definition of a public benefit entity under FRS 102.

2. Accounting policies

Funds

Unrestricted funds are general funds available for the general objectives of the Centre.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the Centre. Any costs related to raising and administering such funds are charged against those specific funds.

Incoming resources

Income is recognised in the SOFA when the Centre has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are recognised as soon as the DLCC becomes aware of its legal entitlement, any conditions attached to the grant have been met, it is probable that the income will be received, and the amount can be measured reliably.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Interest is accounted for when receivable and includes any recoverable tax.

Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services. All costs have been directly attributed to the various categories within the SOFA.

Any general support costs have been allocated across activity cost categories on a basis consistent with the use of resources based on an allocation of actual costs.

Irrevocable VAT is charged as a cost against the activity for which expenditure was incurred.

Governance costs include the cost of the preparation of the annual accounts and the legal cost of advice on governance or constitutional matters.

3. Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	33.3% straight line

THE DALAI LAMA CENTRE FOR COMPASSION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

4. Analysis of incoming resources

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations and legacies				
Donations	26,582	1,000	27,582	26,235
Grants	23,358	-	23,358	37,005
	<u>49,940</u>	<u>1,000</u>	<u>50,940</u>	<u>63,240</u>

5. Analysis of resources expended

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Costs of raising funds				
Fundraising	11,821		11,821	11,258
	<u>11,821</u>	<u>-</u>	<u>11,821</u>	<u>11,258</u>

Expenditure on charitable activities

Insurance	1,083		1,083	998
Rent	550		550	350
Office costs	507		507	461
Advertising and marketing	1,088		1,088	1,242
Filming costs	-		-	-
Academic	-		-	-
Evaluation	-		-	-
Accommodation & subsistence	-		-	-
IT costs	1,281		1,281	1,075
Legal and professional fees	-		-	-
Consultancy	-		-	-
Salaries	38,934		38,934	40,086
Job Retention Scheme Grants	(5,800)		(5,800)	(11,215)
Course & Content development	-		-	2,679
Other costs	222		222	316
Accountancy and book keeping	532		532	809
Governance costs – independent examination	500		500	960
Depreciation	-		-	323
	<u>38,897</u>	<u>-</u>	<u>38,897</u>	<u>38,084</u>

THE DALAI LAMA CENTRE FOR COMPASSION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Related Party Transactions

The trustees were not paid or received any other benefits from employment with the Centre in the period. Trustee expenses for the year ending 31 December 2021 were £nil (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil). Total donations made to the charity by trustees was £1000 (2020: £11,000).

7. Analysis of staff costs, trustee recommendations and expenses and the cost of key management personnel

	2021 £	2020 £
Salaries and wages	37,800	37,800
Social security costs	-	1,152
Pension costs	1,134	1,134
	<u>38,934</u>	<u>40,086</u>

No employees had employee benefits in excess of £60,000 (2020: Nil).

The key management of the Centre comprise the Trustees and one employee. The total received by key management personnel, comprising total employee benefits, was £38,934 (2020: £40,086).

8. Staff numbers

The average number of employees in the year was 1 (2020: 1 staff). There were no casual or part-time staff employed during the period.

9. Tangible assets

	Office Equipment £	Total £
Cost or valuation		
At 1 January 2021	971	971
Additions	-	-
At 31 December 2021	<u>971</u>	<u>971</u>
Depreciation		
At 1 January 2021	648	648
Charge for the period	323	323
At 31 December 2021	<u>971</u>	<u>971</u>
Carrying amount		
At 31 December 2021	<u>-</u>	<u>-</u>
At 31 December 2020	<u>323</u>	<u>323</u>

THE DALAI LAMA CENTRE FOR COMPASSION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Debtors and prepayments

	2021 £	2020 £
Trade debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

No amounts were due in more than one year.

11. Creditors: Amounts failing due within one year

	2021 £	2020 £
Trade creditors	2,308	2,113
Accruals	1,200	1,200
	<u>3,508</u>	<u>3,313</u>
	<u>3,508</u>	<u>3,313</u>

12. Analysis of movements in restricted funds

	Balance at 1 Jan 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Dec 2021 £
Restricted funds					
Compassion Matters	9,413	1,000	-	(9,413)	1,000
Other	42,598	49,941	(50,718)	9,413	51,234
	<u>52,011</u>	<u>50,941</u>	<u>(50,718)</u>	<u>-</u>	<u>52,234</u>
	<u>52,011</u>	<u>50,941</u>	<u>(50,718)</u>	<u>-</u>	<u>52,234</u>

13. Analysis of net assets between funds

	General Fund £	Restricted Funds £	2021 Total £
Fixed Assets	-	-	-
Debtors	-	-	-
Cash in hand and at bank	46,329	9,413	55,742
Creditors	(3,508)	-	(3,508)
	<u>42,821</u>	<u>9,413</u>	<u>52,234</u>
	<u>42,821</u>	<u>9,413</u>	<u>52,234</u>